within ten days from the naming of the arbitrator by the Board, else the decision of the Board shall stand affirmed and be binding in the premises.

McGregor returned his property for taxation at the value of $12,500. The Board, without notice or hearing, raised this valuation to $23,256. It duly notified McGregor of such increase. He did not, however, demand an arbitration—being advised by his counsel, it is stated, that in *Turner* v. *Wade, supra,* this Court had held the arbitration clause of the act to be unconstitutional. Thereafter, the time allowed by the act in which he might demand an arbitration having expired, execution was issued for the taxes at the valuation assessed by the Board.

The act, it is true, as recognized by the Supreme Court of Georgia in the present case, does not require the Board of Assessors to give any notice to the taxpayer or grant him a hearing before assessing the value of the property. *Turner* v. *Wade, supra,* p. 70. It does not, however, make this assessment by the Board final and conclusive against the taxpayer. On the contrary, it requires notice to him of any change made from the valuation at which he returned his property, and gives him the right to a hearing before arbitrators, who, acting under oath, shall finally determine and fix the valuation at which the property is to be assessed. That the taxpayer's right to an arbitration includes the right to a hearing before the arbitrators, is not only apparent from the specific reference to "a hearing," but is the construction given by the Supreme Court of the State in *Ogletree* v. *Woodward,* 150 Ga. 691, 696, and *Wade* v. *Turner,* 146 Ga. 600, and in the present case. This construction of the act by the highest court of the State is to be accepted by this Court. *Farncomb* v. *Denver,* 252 U. S. 7, 10. Furthermore, in *Turner* v. *Wade, supra,* p. 70, this Court reached independently the same conclusion and stated that in the event of dissatisfaction of the taxpayer "the arbitration was to afford a hearing to him."

It is not essential to due process of law that the taxpayer be given notice and hearing before the value of his property is originally assessed; it being sufficient if he is granted the right to be heard on the assessment before the valuation is finally determined. *Pittsburgh Railway* v. *Backus*, 154 U. S. 421, 426. And see *McMillen* v. *Anderson*, 95 U. S. 37, 42, and *Turpin* v. *Lemon*, 187 U. S. 51, 58. The requirement of due process is that after such notice as may be appropriate the taxpayer have opportunity to be heard as to the amount of the tax by giving him the right to appear for that purpose at some stage of the proceedings before the tax becomes irrevocably fixed. *Turner* v. *Wade*, *supra*, p. 67. And see *Londoner* v. *Denver*, 210 U. S. 373, 385.

And since this act, although not providing for notice and hearing before the assessment by the Board of Assessors, grants the taxpayer after due notice the right to a hearing before arbitrators who shall finally assess and fix the valuation of his property, we find in its provisions no want of that notice and hearing which is essential to due process. The decision of this Court in *Turner* v. *Wade*, *supra*, upon which McGregor relies, is not in conflict with this conclusion. There was not in that case any holding that § 6 of the act was unconstitutional on its face for want of necessary provisions for notice and hearing,—the right to notice of the assessment and hearing before the arbitrator being specifically recognized—but merely a holding, (p. 70), that, since the arbitration had failed because the arbitrators could not agree upon the valuation and no majority award had been made within the specified ten-day period, and the act had been construed and applied by the Supreme Court of the State as making the original assessment by the Board of Assessors final in such situation, the taxpayer had thus become subject to the assessment made by the Board of Assessors without notice and hearing, without the revisory action by the arbitrators

provided by the act, and had, on these facts, and under such construction and application of the act, been denied the due process of law.

In short, it was not held that either § 6 of the act or the arbitration provisions thereof were in and of themselves unconstitutional, but merely, in effect, that when the arbitration demanded by the taxpayer became inoperative through no default on his part, he could not in consequence be lawfully subjected to the previous assessment made without notice and hearing. Manifestly this decision has no application to the present case, where the provisions for arbitration did not thus become inoperative, but McGregor declined to avail himself of the arbitration to which the act entitled him, and the assessment that had been made by the Board of Assessors was thus rendered final and conclusive not by the force of the act itself but by his own deliberate default.

Having thus failed to avail himself of the hearing granted by the act he was properly held by the Supreme Court of Georgia to have no just ground of complaint. Where a city charter gives property owners an opportunity to be heard before a board of assessors with respect to the justice and validity of local assessments for proposed public improvements and empowers the board to determine such complaints before the assessments are made, parties who do not avail themselves of such opportunity cannot thereafter be heard to complain of such assessments as unconstitutional. *Farncomb* v. *Denver*, *supra*, p. 11; cited with approval in *Milheim* v. *Improvement District*, 262 U. S. 710, 724, in reference to an analogous situation.

The judgment of the Supreme Court of Georgia is accordingly

Affirmed.